



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 1220 South Amboy City - County of Middlesex Adopted

Municode: **Filename:** 1220_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Fred	A.	Henry	12/31/2018	mayor@southamboynj.gov

Chief Administrative Officer

Camille		Tooker		tookerc@southamboynj.gov
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Chief Financial Officer

Terance		O'Neill		cfo@southamboynj.gov
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Municipal Clerk

Laura		Kemble-Kalantasis		kalantasis@southamboynj.gov
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
DONALD		APPLEGATE	12/31/2016	
ZUSETTE		DATO	12/31/2016	
MICHAEL		GROSS	12/31/2018	
CHRISTINE		NOBLE	12/31/2016	
THOMAS	B	REILLY	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2015 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.090	\$9,347,741.00	42.49%	\$2,899.40	Municipal Purpose Tax	ACTUAL	\$9,934,015.00
Municipal Library	0.032	\$279,637.00	1.27%	\$85.12	Municipal Library	ACTUAL	\$273,756.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.058	\$9,073,448.00	41.24%	\$2,814.28	Local School District	ESTIMATED	\$9,200,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.356	\$3,051,905.14	13.87%	\$946.96	County Purposes	ESTIMATED	\$3,100,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.029	\$248,688.14	1.13%	\$77.14	County Open Space	ESTIMATED	\$300,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	2.565	\$22,001,419.28	100.00%	\$6,822.90	Total ESTIMATED amount to be raised by taxes		\$22,807,771.00
Total Taxable Valuation as of October 1, 2014 <u>\$863,966,000.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$266,000.00</u>					Revenue Anticipated, Excluding Tax Levy <u>6,190,064.58</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>16,232,835.58</u> Total Non-Municipal Tax Levy <u>\$12,600,000.00</u> Amount to be Raised by Taxes - Before RUT <u>\$22,642,771.00</u> Reserve for Uncollected Taxes (RUT) <u>\$165,000.00</u> Total Amount to be Raised by Taxes <u>\$22,807,771.00</u>		
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT <u>99.28%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Rate					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2014		<u>21,966,281.63</u>
	1.090	1.150	5.50%		Total Tax Levy, CY 2014		<u>22,061,943.67</u>
Comparison - Municipal Purposes Tax Levy					% of Taxes Collected, CY 2014		<u>99.57%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2014		<u>\$14,324.48</u>
	\$9,347,741.00	\$9,934,015.00	6.27%	\$586,274.00			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,899.40	\$3,059.00	5.50%	\$159.60			

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-25.93%	(\$70,000.00)	\$270,000.00	\$200,000.00	\$200,000.00							
08	Local Revenue	-0.03%	(\$368.51)	\$1,452,793.51	\$1,452,425.00	\$1,452,425.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,872,278.00	\$3,872,278.00	\$3,872,278.00							
08	Uniform Construction Code Fees	-1.05%	(\$975.00)	\$92,975.00	\$92,000.00	\$92,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!			\$0.00								
10	Public and Private Revenue	-68.26%	(\$44,870.84)	\$65,732.42	\$20,861.58	\$20,861.58							
08	Other Special Items	34.64%	\$142,147.27	\$410,352.73	\$552,500.00	\$552,500.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$14,947.78)	\$14,947.78	\$0.00								
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	5.47%	\$515,309.38	\$9,418,705.62	\$9,934,015.00	\$9,934,015.00							
07	Minimum Library Tax	-2.10%	(\$5,881.00)	\$279,637.00	\$273,756.00	\$273,756.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	3.28%	\$520,413.52	\$15,877,422.06	\$16,397,835.58	\$16,397,835.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	9.00	-1.25%	(\$14,024.00)	\$1,124,589.00	\$1,110,565.00	\$1,110,565.00							
21	Land-Use Administration			5.39%	\$3,075.00	\$57,048.00	\$60,123.00	\$60,123.00							
22	Uniform Construction Code	1.00	9.00	7.06%	\$10,311.00	\$146,126.00	\$156,437.00	\$156,437.00							
23	Insurance			8.67%	\$259,815.00	\$2,995,756.00	\$3,255,551.00	\$3,255,551.00							
25	Public Safety	30.00	1.00	-2.60%	(\$98,599.00)	\$3,790,188.00	\$3,691,589.00	\$3,691,589.00							
26	Public Works	15.00	4.00	6.58%	\$163,732.58	\$2,487,368.00	\$2,651,100.58	\$2,651,100.58							
27	Health and Human Services		1.00	15.72%	\$12,988.00	\$82,612.00	\$95,600.00	\$95,600.00							
28	Parks and Recreation	3.00	2.00	17.29%	\$30,839.00	\$178,352.00	\$209,191.00	\$209,191.00							
29	Education (including Library)			0.00%	\$0.00	\$300,472.00	\$300,472.00	\$300,472.00							
30	Unclassified			0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
31	Utilities and Bulk Purchases			5.04%	\$29,000.00	\$575,000.00	\$604,000.00	\$604,000.00							
32	Landfill /Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00	\$0.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00	\$0.00							
36	Statutory Expenditures			8.36%	\$93,189.00	\$1,114,603.00	\$1,207,792.00	\$1,207,792.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00	\$0.00							
42	Shared Services			#DIV/0!	\$0.00		\$0.00	\$0.00							
43	Court and Public Defender	2.00	3.00	-4.44%	(\$7,395.00)	\$166,451.00	\$159,056.00	\$159,056.00							
44	Capital			-20.03%	(\$25,042.23)	\$125,042.23	\$100,000.00	\$100,000.00							
45	Debt			10.18%	\$215,841.00	\$2,120,017.00	\$2,335,858.00	\$2,335,858.00							
46	Deferred Charges			-36.08%	(\$155,499.00)	\$431,000.00	\$275,501.00	\$275,501.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$165,000.00	\$165,000.00	\$165,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00							
	Total	58.00	29.00	3.26%	\$518,231.35	\$15,879,604.23	\$16,397,835.58	\$16,397,835.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X				<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center">Amount</p>	<p align="center">Comment/Explanation</p>
				X		
				SOUTH AMBOY REDEVELOPMENT AGENCY	\$250,000.00	TWO YEAR AGREEMENT WITH REDEVELOPMENT AGENCY

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	128	\$35,003,600.00	4.05%
2 Residential	2,687	\$730,652,500.00	84.57%
3A/3B Farm			0.00%
4A Commercial	148	\$69,544,600.00	8.05%
4B Industrial	8	\$23,218,900.00	2.69%
4C Apartments	8	\$5,546,400.00	0.64%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,979	\$863,966,000.00	100.00%
Average Ratio (%), Assessed to True Value		104.45%	
Equalized Valuation, Taxable Properties		\$827,157,491.62	
Total # of property tax appeals filed in 2014		County Tax Board	120.00
		State Tax Court	6.00
Number of 2014 County Tax Board decisions appealed to Tax Court			23.00
Number of pending property tax appeals in State Tax Court			37.00
Amount paid out by municipality for tax appeals in 2014			\$41,794.20

Property Tax Assessments - Exempt Properties (October 1, 2014 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$5,664,100.00	4.39%
15B Other Schools	2	\$1,442,000.00	1.12%
15C Public Property	44	\$60,944,500.00	47.24%
15D Church and Charities	10	\$25,901,700.00	20.08%
15E Cemeteries & Graveyards	1	\$2,035,000.00	1.58%
15F Other Exempt	139	\$33,012,600.00	25.59%
Total	197	\$128,999,900.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		6.20%	

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
Shogren	Other	\$159,127.32	\$17,884,800.00	\$458,745.12															
Baldwin North Marine	Other	\$6,429.72	\$4,100,000.00	\$105,165.00															
Indian Marine at South Annapolis	Other	\$30,628.69	\$4,500,000.00	\$115,425.00															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		196,185.73	26,484,800.00	679,335.12			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																			

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	6.00	52,395.00	\$44,516.00		\$1,336.00	\$0.00	\$6,543.00
Supervisory Staff (Department Heads & Managers)	4.00	3.00	621,219.00	\$402,349.00		\$61,703.00	\$88,778.00	\$68,389.00
Police Officers (Including Superior Officers)	25.00	0.00	4,491,663.00	\$2,373,744.00	\$645,000.00	\$628,251.00	\$567,689.00	\$276,979.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	29.00	1.00	2,732,145.00	\$1,497,858.00	\$274,000.00	\$226,500.00	\$441,444.00	\$292,343.00
All Other Non-Union Employees not listed above	0.00	19.00	514,943.00	\$434,708.00	\$5,000.00	\$10,959.00	\$0.00	\$64,276.00
Totals	58.00	29.00	8,412,365.00	\$4,753,175.00	\$924,000.00	\$928,749.00	\$1,097,911.00	\$708,530.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>			
Single Coverage	17.00	\$12,002.68	\$204,045.56
Parent & Child	4.00	\$20,250.36	\$81,001.44
Employee & Spouse (or Partner)	12.00	\$24,857.96	\$298,295.52
Family	20.00	\$33,099.00	\$661,980.00
Employee Cost Sharing Contribution (enter as negative -)			(\$147,411.00)
Subtotal	53.00	\$90,210.00	\$1,097,911.52
<u>Elected Officials - Health Benefits - Annual Cost</u>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	0.00	\$0.00	\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>			
Single Coverage	28	\$12,002.68	\$336,075.04
Parent & Child	2	\$20,250.36	\$40,500.72
Employee & Spouse (or Partner)	25	\$24,857.96	\$621,449.00
Family	9	\$33,099.00	\$297,891.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	64.00	\$90,210.00	\$1,295,915.76
GRAND TOTAL	117.00	\$180,420.00	\$2,393,827.28

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget	2016 Budget	2017 Budget	All Additional Future Years' Budgets
		Deductions					
Local School Debt	\$8,590,000.00	\$8,590,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized			\$0.00				
Notes Outstanding	\$7,236,500.00	\$1,698,236.59	\$5,538,263.41				
Bonds Outstanding	\$10,658,749.00		\$10,658,749.00				
Loans and Other Debt	\$4,515,000.00	\$4,515,000.00	\$0.00				
Total (Current Year)	\$31,000,249.00	\$14,803,236.59	\$16,197,012.41				
Population (2010 census)	8,631						
Per Capita Gross Debt	\$3,591.73						
Per Capita Net Debt	\$1,876.61						
3 Yr. Average Property Valuation		\$845,864,908.33					
Net Debt as % of 3 Year Avg Property Valuation		1.91%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal	\$723,264.00	\$761,000.00	\$826,000.00	\$4,007,000.00			
Bond Anticipation Notes - Interest	\$113,594.00	\$120,000.00	\$125,000.00	\$500,000.00			
Bonds - Principal	\$1,046,000.00	\$1,054,100.00	\$1,032,500.00	\$7,526,149.00			
Bonds - Interest	\$415,000.00	\$377,100.00	\$338,850.00	\$1,541,100.00			
Loans & Other Debt - Principal	\$34,000.00	\$34,600.00	\$22,200.00	\$46,300.00			
Loans & Other Debt - Interest	\$4,000.00	\$3,100.00	\$2,200.00	\$2,210.00			
Total	\$2,335,858.00	\$2,349,900.00	\$2,346,750.00	\$13,622,759.00			
Total Principal	\$1,803,264.00	\$1,849,700.00	\$1,880,700.00	\$11,579,449.00			
Total Interest	\$532,594.00	\$500,200.00	\$466,050.00	\$2,043,310.00			
% of Total Current Year Budget	14.24%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	A3	A-/Stable					
Year of Last Rating	02/11/15	04/23/15					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
